1951. File No. O.I. Tax/51

Legal Deptt

A BRANCH

Subject:— Opinions under the Indian Income Tax Act 1922

P-6/(E)

O. Income Tax/

~~O.T. Tax~~ 51

File No.

Gen. 194

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C O N T E N T S

Legal Department File No. OI Income Tax/51

Sr. No.	R. I. / O. No.	Subject	Pages.
		Opinions under the Indian Income Tax Act, 1922.	
1.	2447 8-2-51	The Sholapur Spinning and Weaving Co. Ltd. Whether the managing agency Commission due to Korarkas should be paid to the Income-Tax authorities	1-4
2.	4521 20-3-51	Section 46(2) The Constitution of India, Act 258(3) Additional Staff engaged by the Collector to recover arrears of income-tax whether the costs can be claimed from the Central Government.	5-6
3.	20038 15-12-51	Recovery proceedings Shri Surjibhai Nathoo Bombay- Medical Expenses during the period of detention	7-10

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K.S.R.
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5 Cs.

The question in this case is whether the managing agency commission due to Morarkas should be paid to the Income-tax authorities. My own view is that having regard to the supersession of the managing agency by a statute which has now been upheld and to the several acts of misfeasances for which criminal prosecution are pending against Morarkas, no managing agency commission is really due to them. In any case, I suggest that we should hand this matter over to the present Board of Directors who may fight it out with the Income-tax authorities as best as they can.

Mjr/22/6
4 Cs.

Legal Department

A copy of the opinion recorded by the Remembrancer of Legal Affairs is forwarded herewith.

Sd/- J.R.Dhurandhar

o.c. 7/2

Additional Secretary to Government

U,R. to D.D., No. 2447, dated the 8th February 1951.

Mjr/22/6

4 Cs.

Legal Department.

The view taken by the F.D. is correct. Although under section 46(2) of the Income -Tax Act it is the duty of the Collector to recover arrears of the income-tax, the Collector would require a staff to discharge that duty. To cope with the increase of work in respect of the recovery of the arrears of the income-tax some additional staff is now required to be engaged and the costs on this additional staff would be extra costs of administration within the meaning of Art. 258(3) of the Constitution of India and can be claimed from the Central Government.

Sd/- ~~P.N.Lal~~

O.C.

Additional Secretary to Government.

U,R. to R.D. No 4521, dated the 20th March 1951.

Mjr/22/6
4 Cs.

No. 2

Office of the

Remembrancer of Legal Affairs.
Bombay Castle(Bombay No.1), 15th December 1951.

From
Shri J.R.Dhurandhar, B.A.LL.B., O.B.E.,
Remembrancer of Legal Affairs.

To :
The Commissioner of Income Tax,
Bombay City, Government of India Offices,
101, Queen's Road, BOMBAY.

Subject:- Recovery proceedings-
Shri Surjibhai Nathoo
Bombay - Medical Expenses during the period of detention.

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Sir,

With reference to your letter No. J-9-40/48, dated the 18th April 1951, I have the honour to enclose herewith my opinion on the above subject-.

Yours faithfully.,

Sd/- J.R.Dhurandhar

O.C.

Remembrancer of Legal Affairs.

Mjr/22/6
4 Cs.

Office of the R.L.A.

As far as can be ascertained there appears to be no express provision in the Bombay Jail Mannual as to who should bear the medical expenses of a civil prisoner. However it is ohly reasonable and logical that medical expenses, like diet charges, shouldbe borne by the judgment- creditor or party for default of the payment of whose dues the person is detained in Civil prison,

Sd/- J.R.Dhurandhar

O.C.

Remembrancer of Legal Affairs.

Mjr/22/6

4 Cs.